

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

-against-

COINBASE, INC. AND COINBASE GLOBAL,
INC.,

Defendants.

23 Civ. 04738 (KPF)

DECLARATION OF PATRICK R. COSTELLO

Pursuant to 28 U.S.C. § 1746, the undersigned declares as follows:

1. I am counsel of record for Plaintiff Securities and Exchange Commission (“SEC”) and am duly admitted *pro hac vice* in this action. I make this declaration in support of the SEC’s opposition to Defendants’ motion for judgment on the pleadings.

2. Attached as Exhibit A is a true and correct copy of an excerpt from the transcript of record of *SEC v. W.J. Howey Co.*, No. 45-843 (U.S. 1945).

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Executed on October 3, 2023
Washington, D.C.

/s/ Patrick R. Costello
Patrick R. Costello